Case 1:18-md-02865-LAK Document 977 Filed 04/0

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK
In re
CUSTOMS AND TAX ADMINISTRATION OF THE KINGDOM OF DENMARK (SKAT) TAX REFUND LITIGATION
This paper applies to: Cases listed in Appendix A

18-md-2865 (LAK)

PRETRIAL ORDER NO. 35

(Trial One Setting)

LEWIS A. KAPLAN, District Judge.

- 1. The cases listed in Appendix A hereto are consolidated for trial.
- 2. Counsel are advised that the Court typically tries cases Mondays through Thursdays although a definitive schedule for this trial will be set at a future date.
- 3. Counsel shall notify the Court, on or before May 1, 2024, if they anticipate that this trial will require more than four weeks of trial time. Any such advice shall include counsel's best estimate(s) of the required trial time and the detailed basis for any such estimate(s).

SO ORDERED.

Dated:

April 1, 2024

United States District Judge

APPENDIX A

SKAT's Proposed Trial One Cases and Defendants

	Case Name & Number	Defendants Included	Defendants Excluded
		in Trial Proposal	from Trial Proposal
1	Skatteforvaltningen v. Aerovane	Michael Ben-Jacob,	
	Logistics LLC Roth 401K Plan,	Robert Klugman, and	
	Robert Klugman, and Michael	Aerovane Logistics	
	Ben-Jacob, Case No. 18-cv-	LLC Roth 401K Plan	
	07828-LAK (S.D.N.Y.)		
2	Skatteforvaltningen v. Albedo	Michael Ben-Jacob,	Joseph Herman and
	Management LLC Roth 401(K)	Robert Klugman,	Albedo Management LLC
	Plan, Joseph Herman, Michael	Richard Markowitz,	Roth 401(K) Plan
	Ben-Jacob, Avanix Management	Avanix Management	
	LLC, RAK Investment Trust,	LLC, and RAK	
	Richard Markowitz, and Robert	Investment Trust	
	Klugman, Case No. 19-cv-01785-		
	LAK (S.D.N.Y.)		
3	Skatteforvaltningen v. Avanix	Michael Ben-Jacob,	
	Management LLC Roth 401K	Richard Markowitz,	
	Plan, Richard Markowitz, and	and Avanix	
	Michael Ben-Jacob, Case No. 19-	Management LLC	
	cv-01867-LAK (S.D.N.Y.)	Roth 401K Plan	
4	Skatteforvaltningen v. Azalea	Elizabeth van	
	Pension Plan and Elizabeth van	Merkensteijn and	
	Merkensteijn, Case No. 19-cv-	Azalea Pension Plan	
	01893-LAK (S.D.N.Y.)		:
5	Skatteforvaltningen v. Ballast	Michael Ben-Jacob,	Joseph Herman and Ballast
	Ventures LLC Roth 401(K) Plan,	Robert Klugman,	Ventures LLC Roth
	Joseph Herman, Michael Ben-	Richard Markowitz,	401(K) Plan
	Jacob, Cavus Systems LLC, RAK	Cavus Systems LLC,	
	Investment Trust, Richard	and RAK Investment	
	Markowitz, and Robert Klugman,	Trust	
	Case No. 19-cv-01781-LAK		
	(S.D.N.Y.)		
6	Skatteforvaltningen v. Bareroot	Michael Ben-Jacob,	David Zelman and
	Capital Investments LLC Roth	Robert Klugman,	Bareroot Capital
	401(K) Plan, David Zelman,	Richard Markowitz,	Investments LLC Roth
	Michael Ben-Jacob, RAK	RAK Investment	401(K) Plan
	Investment Trust, Routt Capital	Trust, and Routt	
	Trust, Richard Markowitz, and	Capital Trust	
	Robert Klugman, Case No. 19-cv-		
	01783-LAK (S.D.N.Y.)		TYPE

	Case Name & Number	Defendants Included	Defendants Excluded
7	Chatteformalisis B L	in Trial Proposal	from Trial Proposal
7	Skatteforvaltningen v. Basalt	Michael Ben-Jacob, John van	
	Ventures LLC Roth 401(K) Plan,	Merkensteijn, and	
	John van Merkensteijn, and Michael Ben-Jacob, Case No. 19-	Basalt Ventures LLC	THE PARTICULAR TO THE PARTICUL
	cv-01866-LAK (S.D.N.Y.)	Roth 401(K) Plan	Taranta da Caranta da
8	Skatteforvaltningen v. Batavia	Richard Markowitz	
О	Capital Pension Plan and Richard	and Batavia Capital	
	Markowitz, Case No. 19-cv-	Pension Plan	
	01895-LAK (S.D.N.Y.)		
9	Skatteforvaltningen v. Battu	Michael Ben-Jacob,	David Zelman and Battu
	Holdings LLC Roth 401K Plan,	Robert A. Klugman,	Holdings LLC Roth 401K
	David Zelman, Michael Ben-	John van	Plan
	Jacob, Omineca Trust, John van	Merkensteijn,	1 1111
	Merkensteijn, RAK Investment	Omineca Trust, and	
	Trust, and Robert A. Klugman,	RAK Investment Trust	
	Case No. 19-cv-01794-LAK		
	(S.D.N.Y.)	9	
10	Skatteforvaltningen v. Bernina	John van Merkensteijn	
	Pension Plan and John van	and Bernina Pension	
	Merkensteijn, Case No. 19-cv-	Plan	
	01865-LAK (S.D.N.Y.)		
11	Skatteforvaltningen v. Calypso	Jocelyn Markowitz,	
	Investments Pension Plan, and	and Calypso	
	Jocelyn Markowitz, Case No. 19-	Investments Pension	
	cv-01904-LAK (S.D.N.Y.)	Plan	
12	Skatteforvaltningen v. Cantata	Michael Ben-Jacob,	David Zelman and Cantata
	Industries LLC Roth 401(K) Plan,	Robert Klugman, John	Industries LLC Roth
	David Zelman, Michael Ben-	van Merkensteijn,	401(K) Plan
	Jacob, John van Merkensteijn,	Omineca Trust, and	
	RAK Investment Trust, Omineca	RAK Investment Trust	
	Trust, and Robert Klugman, Case		
	No. 19-cv-01798-LAK (S.D.N.Y.)	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
13	Skatteforvaltningen v. Cavus	Michael Ben-Jacob,	
	Systems LLC Roth 401(K) Plan,	Richard Markowitz,	
	Richard Markowitz, and Michael	and Cavus Systems	
	Ben-Jacob, Case No. 19-cv-	LLC Roth 401(K)	
- 4	01869-LAK (S.D.N.Y.)	Plan	D3.5.3431 1.0.1
14	Skatteforvaltningen v. Cedar Hill	Michael Ben-Jacob,	Edwin Miller and Cedar
	Capital Investments LLC Roth	Robert Klugman,	Hill Capital Investments
	401(K) Plan, Edwin Miller,	Richard Markowitz,	LLC Roth 401(K) Plan
	Michael Ben-Jacob, RAK	RAK Investment	
	Investment Trust, Routt Capital	Trust, and Routt	
	Trust, Richard Markowitz, and	Capital Trust	
	Robert Klugman, Case No. 19-cv-		
1	01922-LAK (S.D.N.Y.)		

	Case Name & Number	Defendants Included	Defendants Excluded
		in Trial Proposal	from Trial Proposal
15	Skatteforvaltningen v. Crucible	Michael Ben-Jacob,	Ronald Altbach and
	Ventures LLC Roth 401(K) Plan,	Robert Klugman, John	Crucible Ventures LLC
	Ronald Altbach, Michael Ben-	van Merkensteijn,	Roth 401(K) Plan
	Jacob, John van Merkensteijn,	Omineca Trust, and	
	RAK Investment Trust, Omineca	RAK Investment Trust	
	Trust, and Robert Klugman, Case		
1.0	No. 19-cv-01800-LAK (S.D.N.Y.)	1 C 1 1 T 1 T 1	D '171 1D'
16	Skatteforvaltningen v. Dicot	Michael Ben-Jacob,	David Zelman and Dicot
	Technologies LLC Roth 401(K)	Robert Klugman, John	Technologies LLC Roth
	Plan, David Zelman, Michael Ben-	van Merkensteijn,	401(K) Plan
	Jacob, John van Merkensteijn,	Omineca Trust, and	
	Omineca Trust, RAK Investment	RAK Investment Trust	
	Trust, and Robert Klugman, Case		
1.7	No. 19-cv-01788-LAK (S.D.N.Y.)	3.5° 1 175 T 1	* 151
17	Skatteforvaltningen v. Eclouge	Michael Ben-Jacob,	Perry Lerner and Eclouge
	Industry LLC Roth 401(K) Plan,	Robert Klugman,	Industry LLC Roth 401(K)
	Perry Lerner, Michael Ben-Jacob,	Richard Markowitz,	Plan
	RAK Investment Trust, Routt	RAK Investment	
	Capital Trust, Richard Markowitz,	Trust, and Routt	
	and Robert Klugman, Case No.	Capital Trust	
10	19-cv-01870-LAK (S.D.N.Y.)	VC 1 15 7 1	
18	Skatteforvaltningen v. Edgepoint	Michael Ben-Jacob,	
	Capital LLC Roth 401K Plan,	Robert Klugman,	
	Robert Klugman, and Michael	Edgepoint Capital	
	Ben-Jacob, Case No. 18-cv-	LLC Roth 401K Plan	
10	07827-LAK (S.D.N.Y.)		
19	Skatteforvaltningen v. Fairlie	Michael Ben-Jacob,	Joseph Herman and Fairlie
	Investments LLC Roth 401(K)	Robert Klugman,	Investments LLC Roth
	Plan, Joseph Herman, Michael	Richard Markowitz,	401(K) Plan
	Ben-Jacob, Hadron Industries	Hadron Industries	
	LLC, RAK Investment Trust,	LLC, and RAK	
	Richard Markowitz, and Robert	Investment Trust	
	Klugman, Case No. 19-cv-01791-		
	LAK (S.D.N.Y.)		
20	Skatteforvaltningen v. First Ascent	Michael Ben-Jacob,	Perry Lerner and First
	Worldwide LLC Roth 401(K) Plan,	Robert Klugman,	Ascent Worldwide LLC
	Perry Lerner, Michael Ben-Jacob,	Richard Markowitz,	Roth 401(K) Plan
	RAK Investment Trust, Routt	RAK Investment	
	Capital Trust, Robert Klugman,	Trust, and Routt	
	and Richard Markowitz, Case No.	Capital Trust	
	19-cv-01792-LAK (S.D.N.Y.)		

	Case Name & Number	Defendants Included	Defendants Excluded
40.00		in Trial Proposal	from Trial Proposal
21	Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(K) Plan, Edwin Miller, Michael Ben- Jacob, RAK Investment Trust, Robert Klugman, John van Merkensteijn, and Omineca Trust, Case No. 19-cv-01928-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, Omineca Trust, and RAK Investment Trust,	Edwin Miller and Fulcrum Productions LLC Roth 401(K) Plan
22	Skatteforvaltningen v. Green Scale Management LLC Roth 401(K) Plan, Edwin Miller, Michael Ben- Jacob, RAK Investment Trust, Routt Capital Trust, Robert Klugman, and Richard Markowitz, Case No. 19-cv-01926-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust	Edwin Miller and Green Scale Management LLC Roth 401(K) Plan
23	Skatteforvaltningen v. Hadron Industries LLC Roth 401(K) Plan, Richard Markowitz, and Michael Ben-Jacob, Case No. 19-cv- 01868-LAK (S.D.N.Y.)	Michael Ben-Jacob, Richard Markowitz, and Hadron Industries LLC Roth 401(K) Plan	
24	Skatteforvaltningen v. Headsail Manufacturing LLC Roth 401K Plan, Robert Klugman, and Michael Ben-Jacob, Case No. 18- cv-07824-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, and Headsail Manufacturing LLC Roth 401K Plan	
25	Skatteforvaltningen v. Keystone Technologies LLC Roth 401(K) Plan, Edwin Miller, Michael Ben- Jacob, RAK Investment Trust, Robert Klugman, Routt Capital Trust, and Richard Markowitz, Case No. 19-cv-01929-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust	Edwin Miller and Keystone Technologies LLC Roth 401(K) Plan
26	Skatteforvaltningen v. Limelight Global Productions LLC Roth 401(K) Plan, Ronald Altbach, Michael Ben-Jacob, Robert Klugman, RAK Investment Trust, Omineca Trust, and John van Merkensteijn, Case No. 19-cv- 01803-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, Omineca Trust, and RAK Investment Trust	Ronald Altbach and Limelight Global Productions LLC Roth 401(K) Plan

	Case Name & Number	Defendants Included	Defendants Excluded
		in Trial Proposal	from Trial Proposal
27	Skatteforvaltningen v. Loggerhead	Michael Ben-Jacob,	Perry Lerner and
	Services LLC Roth 401(K) Plan,	Robert Klugman,	Loggerhead Services LLC
	Perry Lerner, Michael Ben-Jacob,	Richard Markowitz,	Roth 401(K) Plan
	RAK Investment Trust, Richard	RAK Investment	
	Markowitz, Robert Klugman, and	Trust, and Routt	
	Routt Capital Trust, Case No. 19-	Capital Trust	
	cv-01806-LAK (S.D.N.Y.)		
28	Skatteforvaltningen v. Michelle	Richard Markowitz,	
	Investments Pension Plan, John	John van	
	van Merkensteijn, and Richard	Merkensteijn, and	
	Markowitz, Case No. 19-cv-	Michelle Investments	
	01906-LAK (S.D.N.Y.)	Pension Plan	
29	Skatteforvaltningen v. Monomer	Michael Ben-Jacob,	Robin Jones and Monomer
	Industries LLC Roth 401(K) Plan,	Robert Klugman, John	Industries LLC Roth
	Robin Jones, Michael Ben-Jacob,	van Merkensteijn,	401(K) Plan
	John van Merkensteijn, Omineca	Omineca Trust, and	
	Trust, RAK Investment Trust, and	RAK Investment Trust	
	Robert Klugman, Case No. 19-cv-		
20	01801-LAK (S.D.N.Y.)		
30	Skatteforvaltningen v. Omineca	Michael Ben-Jacob,	
	Pension Plan, John van	John van	
	Merkensteijn, and Michael Ben-	Merkensteijn, and	
	Jacob, Case No. 19-cv-01894-	Omineca Pension Plan	
21	LAK (S.D.N.Y.)	M' 1 1D I 1	D I IDAD
31	Skatteforvaltningen v. PAB	Michael Ben-Jacob,	Perry Lerner and PAB
	Facilities Global LLC Roth	Robert Klugman,	Facilities Global LLC Roth
	401(K) Plan, Perry Lerner, Michael Ben-Jacob, RAK	Richard Markowitz, RAK Investment	401(K) Plan
	Investment Trust, Richard		
	·	Trust, and Routt	
	Markowitz, Robert Klugman, and	Capital Trust	
	Routt Capital Trust, Case No. 19-cv-01808-LAK (S.D.N.Y.)		
32	Skatteforvaltningen v. Pinax	Michael Ban Isaah	Robin Jones and Pinax
ا کر	Holdings LLC Roth 401(K) Plan,	Michael Ben-Jacob, Robert Klugman, John	Holdings LLC Roth
	Robin Jones, Michael Ben-Jacob,	van Merkensteijn,	401(K) Plan
	John van Merkensteijn, Omineca	Omineca Trust, and	701(IX) I Iali
	Trust, RAK Investment Trust, and	RAK Investment Trust	
	Robert Klugman, Case No. 19-cv-	KAK IIIVOMIIGIII ITUSI	
	01810-LAK (S.D.N.Y.)		
33	Skatteforvaltningen v. Plumrose	Michael Ben-Jacob,	Ronald Altbach and
رر	Industries LLC Roth 401K Plan,	Robert Klugman, John	Plumrose Industries LLC
	Ronald Altbach, Michael Ben-	_ ·	Roth 401K Plan
	-	van Merkensteijn,	KOHI 401 K. FIAN
	Jacob, John van Merkensteijn, Omineca Trust, RAK Investment	Omineca Trust, and RAK Investment Trust	
	Trust, and Robert Klugman, Case	NAN HIVESUHEHI ITUSI	
	No. 19-cv-01809-LAK (S.D.N.Y.)		

	Case Name & Number	Defendants Included in Trial Proposal	Defendants Excluded from Trial Proposal
34	Skatteforvaltningen v. Raubritter LLC Pension Plan, Adam LaRosa (previously voluntarily dismissed), Richard Markowitz, John van Merkensteijn, and Seth Whitaker (as Personal Representative of the Estate of Alexander C. Burns), Case No. 18-cv-04833-LAK (S.D.N.Y.)	Richard Markowitz and John van Merkensteijn	Seth Whitaker (as Personal Representative of the Estate of Alexander C. Burns) and Raubritter LLC Pension Plan
35	Skatteforvaltningen v. Remece Investments LLC Pension Plan, John van Merkensteijn, and Richard Markowitz, Case No. 19- cv-01911-LAK (S.D.N.Y.)	Richard Markowitz, John van Merkensteijn, and Remece Investments LLC Pension Plan	
36	Skatteforvaltningen v. RJM Capital Pension Plan and Richard Markowitz, Case No. 19-cv- 01898-LAK (S.D.N.Y.)	Richard Markowitz and RJM Capital Pension Plan	
37	Skatteforvaltningen v. Roadcraft Technologies LLC Roth 401(K) Plan, Ronald Altbach, Michael Ben-Jacob, RAK Investment Trust, Richard Markowitz, Robert Klugman, and Routt Capital Trust, Case No. 19-cv-01812-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust	Ronald Altbach and Roadcraft Technologies LLC Roth 401(K) Plan
38	Skatteforvaltningen v. Routt Capital Pension Plan, Richard Markowitz, and Michael Ben- Jacob, Case No. 19-cv-01896- LAK (S.D.N.Y.)	Michael Ben-Jacob, Richard Markowitz, and Routt Capital Pension Plan	
39	Skatteforvaltningen v. Starfish Capital Management LLC Roth 401(K) Plan, John van Merkensteijn, and Michael Ben- Jacob, Case No. 19-cv-01871- LAK (S.D.N.Y.)	Michael Ben-Jacob, John van Merkensteijn, and Starfish Capital Management LLC Roth 401(K) Plan	
40	Skatteforvaltningen v. Sternway Logistics LLC Roth 401(K) Plan, Robin Jones, Michael Ben-Jacob, John van Merkensteijn, Omineca Trust, RAK Investment Trust, and Robert Klugman, Case No. 19-cv- 01813-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, Omineca Trust, and RAK Investment Trust	Robin Jones and Sternway Logistics LLC Roth 401(K) Plan

	Case Name & Number	Defendants Included in Trial Proposal	Defendants Excluded from Trial Proposal
41	Skatteforvaltningen v. Tarvos	John van Merkensteijn	Troni Trai-Troposar
	Pension Plan and John van	and Tarvos Pension	
	Merkensteijn, Case No. 19-cv-	Plan	
	01930-LAK (S.D.N.Y.)		
42	Skatteforvaltningen v. Random	Michael Ben-Jacob,	
	Holdings 401K Plan, Robert	Robert Klugman, and	
	Klugman, and Michael Ben-Jacob,	Random Holdings	
	Case No. 18-cv-07829-LAK	401K Plan	
	(S.D.N.Y.)		
43	Skatteforvaltningen v. The Stor	Michael Ben-Jacob,	
	Capital Consulting LLC 401K	Robert Klugman, and	
	Plan, Michael Ben-Jacob, and	The Stor Capital	1
	Robert Klugman, Case No. 18-cv-04434-LAK (S.D.N.Y.)	Consulting LLC 401K Plan	
44	Skatteforvaltningen v. Trailing	Michael Ben-Jacob,	Perry Lerner and Trailing
77-7	Edge Productions LLC Roth	Robert Klugman,	Edge Productions LLC
	401(K) Plan, Perry Lerner,	Richard Markowitz,	Roth 401(K) Plan
	Michael Ben-Jacob, RAK	RAK Investment	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	Investment Trust, Richard	Trust, and Routt	
	Markowitz, Robert Klugman, and	Capital Trust	
	Routt Capital Trust, Case No. 19-	_	
	cv-01815-LAK (S.D.N.Y.)		1
45	Skatteforvaltningen v. True Wind	Michael Ben-Jacob,	Ronald Altbach and True
	Investments LLC Roth 401(K)	Robert Klugman, John	Wind Investments LLC
	Plan, Ronald Altbach, Michael	van Merkensteijn,	Roth 401(K) Plan
	Ben-Jacob, John van	Omineca Trust, and	
	Merkensteijn, Omineca Trust, RAK Investment Trust, and Robert	RAK Investment Trust	
	Klugman, Case No. 19-cv-01818-		
	LAK (S.D.N.Y.)		
46	Skatteforvaltningen v. Tumba	Michael Ben-Jacob,	Edwin Miller and Tumba
.	Systems LLC Roth 401(K) Plan,	Robert Klugman, John	Systems LLC Roth 401(K)
	Edwin Miller, Michael Ben-Jacob,	van Merkensteijn,	Plan
	John van Merkensteijn, Omineca	Omineca Trust, and	
	Trust, RAK Investment Trust, and	RAK Investment Trust	
	Robert Klugman, Case No. 19-cv-		
	01931-LAK (S.D.N.Y.)		
47	Skatteforvaltningen v. Vanderlee	Michael Ben-Jacob,	David Zelman, Vanderlee
	Technologies Pension Plan, David	Robert Klugman, John	Technologies Pension
	Zelman, Michael Ben-Jacob, John	van Merkensteijn,	Plan, and Vanderlee
	van Merkensteijn, Omineca Trust,	Omineca Trust, and	Technologies Pension Plan
	RAK Investment Trust, Robert	RAK Investment Trust	Trust
	Klugman, and Vanderlee		
	Technologies Pension Plan Trust, Case No. 19-cv-01918-LAK		
	(S.D.N.Y.)		
	(0,11,11)		

2000	Case Name & Number	Defendants Included	Defendants Excluded
1,2710		in Trial Proposal	from Trial Proposal
48	Skatteforvaltningen v. Voojo	Michael Ben-Jacob,	
	Productions LLC Roth 401(K)	John van	
	Plan, John van Merkensteijn, and	Merkensteijn, and	
	Michael Ben-Jacob, Case No. 19-	Voojo Productions	
	cv-01873-LAK (S.D.N.Y.)	LLC Roth 401(K)	
		Plan	
49	Skatteforvaltningen v. Xiphias	Richard Markowitz,	
	LLC Pension Plan, John van	John van	
	Merkensteijn, and Richard	Merkensteijn, and	
	Markowitz, Case No. 19-cv-	Xiphias LLC Pension	
	01924-LAK (S.D.N.Y.)	Plan	
50	Skatteforvaltningen v. John van	Richard Markowitz,	2321Capital Pension Plan,
	Merkensteijn, Richard Markowitz,	John van	Bowline Management
	Bernina Pension Plan Trust, RJM	Merkensteijn, Bernina	Pension Plan, Clove
	Capital Pension Plan Trust,	Pension Plan Trust,	Pension Plan, Davin
	2321 Capital Pension Plan,	and RJM Capital	Investments Pension Plan,
	Bowline Management Pension	Pension Plan Trust	Delvian LLC Pension Plan,
	Plan, California Catalog		DFL Investments Pension
	Company Pension Plan	:	Plan, Laegeler Asset
	(previously voluntarily dismissed),		Management Pension Plan,
	Clove Pension Plan, Davin		Lion Advisory Inc. Pension
	Investments Pension Plan, Delvian		Plan, Mill River Capital
	LLC Pension Plan, DFL		Management Pension Plan,
	Investments Pension Plan,		Next Level Pension Plan,
	Laegeler Asset Management		Rajan Investments LLC
	Pension Plan, Lion Advisory Inc.		Pension Plan, Spirit on the
	Pension Plan, Mill River Capital		Water Pension Plan, and
	Management Pension Plan, Next		Traden Investments
	Level Pension Plan, Rajan		Pension Plan
	Investments LLC Pension Plan,		
	Spirit on the Water Pension Plan,		
	and Traden Investments Pension		
}	<i>Plan</i> , Case No. 19-cv-10713-LAK		
	(S.D.N.Y.)		
51	Skatteforvaltningen v. Michael	Michael Ben-Jacob	
	Ben-Jacob, Case No. 21-cv-		
	05339-LAK (S.D.N.Y.)		